## ABSTRACT

Provided is a heat-decaying material that hardly deteriorates and decomposed at ordinary service temperatures, but decays within a short period of time when heated at relatively low temperatures. This comprises a polyoxyalkylene resin as the principal ingredient thereof, and has an oxygen atom content of from 15 to 55 % by mass. When heated at a predetermined temperature falling between 150 and 350°C, at least 95 % by mass of the material decays within 10 minutes. The heat-decaying material has many applications for production of porous materials, conductive particles transfer sheets, transfer sheets for circuit formation, pattern formation, etc.